DECLARATION AND POWER OF ATTORNEY

We, Yukimitsu SEKIMORI and Daiji UEHARA, declare:

We are citizens of Japan and Japan, and residents of Ohta-ku, Tokyo, Japan, and Ohta-ku, Tokyo, Japan, respectively, whose post-office addresses are c/o NAGANO KEIKI CO., LTD., 30-4, Higashimagome 1-chome, Ohta-ku, Tokyo, Japan, c/o NAGANO KEIKI CO., LTD., 30-4, Higashimagome 1-chome, Ohta-ku, Tokyo, Japan,

We believe ourselves to be the original, first and joint inventors of the improvement in <u>CONVERTER AND METHOD OF MANUFACTURING THE SAME</u>

described and claimed in the annexed specification.

We have reviewed and understand the contents of the specification, including the claims.

We do not know and do not believe that the same was ever known or used in the United States before our invention thereof; or patented or described in any printed publication in any country before our invention thereof or more than one year prior to this application; or in public use or on sale in the United States more than one year prior to this application.

Said invention has not been patented or been made the subject of an inventor's certificate in any country foreign to the United States on an application filed by us or our legal representatives or assigns more than twelve months prior to this application.

We acknowledge our duty to disclose information of which we are aware which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, '1.56(a).

That applications for patent or inventor's certificate on said invention have been filed by us or our legal representatives or assigns in countries foreign to the United States of which the earliest country is <u>Japan</u>, Application Number <u>2002-239047</u>, filed <u>August 20, 2002</u>, and priority of said foreign application is claimed under Title 35, United States Code, '119.

We declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

We hereby appoint David C. Hanson, Registration No. 23,024; William H. Logsdon, Registration No. 22,132; Russell D. Orkin, Registration No. 25,363; Richard L. Byrne, Registration No. 28,498; Frederick B. Ziesenheim, Registration No. 19,438; Kent E. Baldauf, Registration No. 25,826; Barbara E. Johnson, Registration No. 31,198; Paul M. Reznick, Registration No. 33,059; John W. McIlvaine, Registration No. 34,219; Blynn L. Shideler, Registration No. 35,034; Julie W. Meder, Registration No. 36,216; Lester N. Fortney, Registration No. 38,141; Randall A. Notzen, Registration No. 36,882; James G. Porcelli, Registration No. 33,757; Kent E. Baldauf, Jr., Registration No. 36,082; Christian E. Schuster, Registration No. 43,908; Dean E. Geibel, Registration No. 42,570; Thomas J. Clinton, Registration No. 40,561, Nathan J. Prepelka, Registration No. 43,016; Jessica M. Sosenko, Registration No. 47,102; Kirk M. Miles, Registration No. 37,891; and J. Matthew Pritchard, Registration No. 46,228, whose post office address is 700 Koppers Building, 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219-1818, Telephone No. 412-471-8815, our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, to amend the specification, to appeal in case of rejection, as they may deem advisable, to receive the patent when granted and generally to do all matters and things needful in the premises, as fully and to all intents and purposes as we could do.

All correspondence and telephone calls should be addressed to David C. Hanson.

We hereby subscribe our names to the foregoing specification and claims, declaration and power of attorney.

Date July 9, 2003

Inventor Jukimitsu Sekimori

Yukimitsu SEKIMORI

Date July 9, 2003

Inventor Daiji Uehara

Daiji UEHARA